

Unemployment Liability Exposure (Breaks)										
Employee	Days	Annual Salary	52		Breaks		Break Benefit	Annual (26 weeks)	Qualify	Reason
			Weekly	WBA	Period				Friday	
	1	159	23,382.00	449.65	292.00	12	3,504	7,592	No	WBA less than annual weekly
	2	162	29,004.00	557.77	362.00	12	4,344	9,412	No	WBA less than annual weekly
	3	162	23,367.00	449.37	292.00	12	3,504	7,592	No	WBA less than annual weekly
	4	200	45,936.00	883.38	574.00	10	5,740	14,924	No	WBA less than annual weekly
	5	162	27,877.00	536.10	348.00	12	4,176	9,048	No	WBA less than annual weekly
	6	159	27,198.00	523.04	339.00	12	4,068	8,814	No	WBA less than annual weekly
	7	200.5	39,892.00	767.15	498.00	10	4,980	12,948	No	WBA less than annual weekly
	8	162	29,005.00	557.79	362.00	12	4,344	9,412	No	WBA less than annual weekly
	9	159	26,848.00	516.31	335.00	12	4,020	8,710	No	WBA less than annual weekly
	10	159	47,534.00	914.12	594.00	12	7,128	15,444	No	WBA less than annual weekly
	11	162	37,078.00	713.04	463.00	12	5,556	12,038	No	WBA less than annual weekly
	12	159	26,750.00	514.42	334.00	12	4,008	8,684	No	WBA less than annual weekly
	13	159	26,855.00	516.44	335.00	12	4,020	8,710	No	WBA less than annual weekly
	14	164	25,295.00	486.44	316.00	12	3,792	8,216	No	WBA less than annual weekly
	15	162	29,004.00	557.77	362.00	12	4,344	9,412	No	WBA less than annual weekly
	16	162	27,332.00	525.62	341.00	12	4,092	8,866	No	WBA less than annual weekly
	17	159	29,650.00	570.19	370.00	12	4,440	9,620	No	WBA less than annual weekly
	18	165	27,671.00	532.13	345.00	12	4,140	8,970	No	WBA less than annual weekly
	19	159	41,790.00	803.65	522.00	12	6,264	13,572	No	WBA less than annual weekly
	20	162	28,434.00	546.81	355.00	12	4,260	9,230	No	WBA less than annual weekly
	21	172	31,103.00	598.13	388.00	12	4,656	10,088	No	WBA less than annual weekly
							95,380	211,302		

Annual Breaks	Weeks	200 days
Thanksgiving	1	1
Winter	2	2
Spring	1	1
Summer	8	6
	12	10

The employee is a 4 day a week school year employee. The base salary is \$29,000. Can the employee apply for unemployment on the non-workday of a week? Will that day qualify as a day for the five-day waiting period?

Annual Base Salary - \$29,000

Weekly Salary - \$557.69 (\$29,000/52) – correct computation?

Unemployment Weekly Benefit Allowance for \$29,000 - \$362

Answer: No, the weekly benefit allowance is less than the weekly salary; therefore, the day is not eligible for either the waiting period or unemployment benefits.